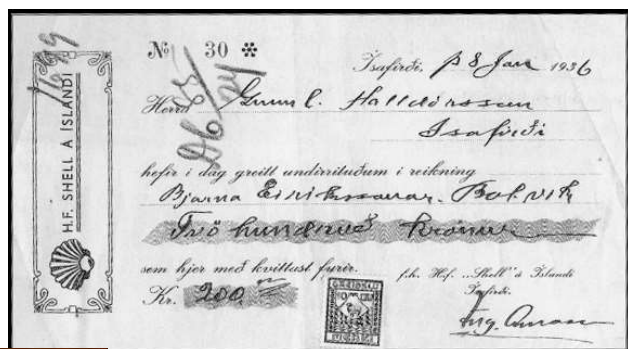

An Icelandic Revenue Perf!

Paul A. Nelson of the American Revenue Association, Scandinavian Collectors Club, California, recently found me on-line with a translation of an article from FRÍMERKJABLAÐIÐ (Stamp News) 7(1): 17; 2003. This full color journal is published by the Icelandic Philatelic Federation in conjunction with Iceland Post. This translation is reprinted with permission.

Greiðslumerki are revenue stamps that were required on receipts for payments made in Iceland from 1935

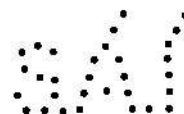


In Color

or so. This stamp, a 10 aur value, was issued in 1935. It has a 12 3/4 comb perforation. Later printings of the same design were printed in 1938, 1940, and 1941, with line perforation 11.



In Color



This receipt, from the Shell Oil Company in Iceland (Shell á Íslandi) is the first time this perfin has been reported to philately. The date of the receipt is January 8, 1936. The location of the company was in Ísafirði. To my knowledge, in fact, there have been NO other perfins from Iceland reported on any stamp..